

STATE OF HAWAII-DEPARTMENT OF TAXATION

Form N-319A

CERTIFIED STATEMENT OF RESEARCH AND DEVELOPMENT COSTS INCURRED BY A QUALIFIED HIGH TECHNOLOGY BUSINESS (QHTB) AND CLAIM OF THE TAX CREDIT FOR RESEARCH ACTIVITIES

Tax Year

(Revised Dec. 2004)

Or for fiscal year beginning _____, 2004 and ending _____, 20____

2004

Name as shown on the applicable form: Department of Taxation's Form N-11, N-12, N-15, N-20, N-30, N-35, N-40, N-70NP	SSN/FEIN
Mailing Address:	Contact Information: Name: Phone #: E-mail address:

Part I of Form N-319A to be completed by the QHTB claiming or distributing the tax credit for research activities (credit).

File Form N-319A **before** (a) March 31, 2005 if you are a calendar year filer or (b) the last day of the third month following the close of the taxable year if you are a fiscal year filer.

Mailing address: Rules Office, P.O. Box 259, Honolulu, HI 96809.

Part I. TO BE COMPLETED BY THE QHTB. ATTACH ALL SUPPLEMENTAL SCHEDULES.

1.	Enter the amount of qualified research expenses attributable to the research activity conducted IN HAWAII for the 2004 taxable year (expenses attributed to research activities OUTSIDE HAWAII do not qualify for the credit):	
a.	Basic research payments paid or incurred to qualified organizations	
b.	Wages for qualified services	
c.	Cost of qualified supplies	
d.	Rental or lease costs of qualified computers	
e.	Qualified contract expenses	
f.	Others (provide description)	
2.	Of the amounts reported on Lines 1a through 1f, enter the amount of expenses incurred from July 1, 2004 to the end of the 2004 tax year	
3.	Enter the amount of credit to be reported on Line 5 of Form N-319 for the 2004 tax year	

4. If the requirements of section 235-110.91, Hawaii Revised Statutes, and applicable provisions of Internal Revenue Code section 41 and the Treasury Regulations there under are not met, please provide explanation.
5. Have you claimed or expect to claim the research and development credit on your 2004 federal income tax return?
☐ Yes ☐ No
6. If you a partnership for income tax purposes, attach a list of (a) the partners' names and SSN/FEIN and (b) each partner's allocated/distributive share of the credit.

Declaration

I hereby declare under the penalties of perjury that I have the authority to sign Part I of Form N-319A on behalf of the above named QHTB. I declare, under the applicable penalties set forth in sections 231-34, 231-35, and 231-36, HRS, that the information reported in Part I of Form N-319A (including any accompanying schedules or statements) has been examined by me and, to the best of my knowledge and belief, is true, correct, and complete and made in good faith, for the taxable year stated, pursuant to the Hawaii Income Tax Law, Chapter 235, HRS. I understand that submission of this completed form is a prerequisite for the above-named QHTB to claim or distribute this credit, and that this information is collected by the Department of Taxation for preliminary fact finding only. I further understand that the above-named QHTB may be subject to audit at a later date.

Signature	Date
Name	Title

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N-35, N-40, N-70NP

SSN/FEIN

Part II of Form N-319A is for the Department of Taxation's use. Upon completion, the Department of Taxation will mail Part II to the QHTB at the address reported on the face of Form N-319A.

QHTB shall attach the completed Part II of Form N-319A to Form N-319, Tax Credit for Research Activities.

Part II. To be completed by Department of Taxation.

Based upon the representations and declarations made by the named QHTB, the Department of Taxation certifies the receipt of the following information in accordance with Act 215, Session Laws of Hawaii, 2004:

1.	Amount of qualified research expenses attributable to the research activity conducted IN HAWAII incurred from July 1, 2004 to the end of the 2004 tax year as reported by the named QHTB	
2.	Amount of credit for the 2004 tax year as reported by the named QHTB	

Signature of Certifying Officer_____
Date_____
Name_____
Title